



NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
City Attorney
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February 9, 2016

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
London Plaza Coin Laundry, Inc.

R-28

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to London Plaza Coin Laundry, Inc. in the amount of \$2,693.46 based upon the overpayment of its Business Personal Property Tax for the years 2012 through 2014, resulting in a refund due of \$2,693.46, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

1/6/16mr

Form and Correctness Approved:

By Michael S. [Signature]
Office of the City Attorney

Contents Approved:

By C. C. [Signature]
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 2693.46

Christian [Signature]
Director of Finance

1000104⁰¹⁰4021
Account
1/24/16
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO LONDON PLAZA COIN LAUNDRY, INC. BASED UPON THE OVERPAYMENT OF BUSINESS PERSONAL PROPERTY TAX FOR THE YEARS 2012 THROUGH 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined that business personal property tax was erroneously overpaid by London Plaza Coin Laundry, Inc. for the tax years 2012 through 2014, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$2,693.46, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$2,693.46 is hereby appropriated for a refund to London Plaza Coin Laundry, Inc. for the tax years 2012 through 2014.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to London Plaza Coin Laundry, Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

London Plaza Coin Laundry, Inc.
Account Number
762959/909206

December 3, 2015

Overview:

London Plaza Coin Laundry, Inc. was assessed for business personal property located in Portsmouth, Virginia. The taxpayer's bookkeeper reported all the of the business personal property to Norfolk. The taxpayer realized the mistake when the COR backed billed for the years 2012-2014.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business personal property tax revenue by **\$2,693.46** for the 2016 fiscal year.

Conclusion:

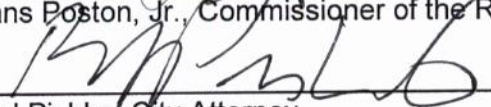
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$2,693.46**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$2,693.46 as specified by Virginia Code §58.1-3981 due to the overpayment of Business Personal Property Taxes.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney

12-8-15

Date
1/20/16

Date